IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO WESTERN DIVISION AT DAYTON

H. THOMAS MORAN II, Receiver of the Assets of LifeTime Capital, Inc. and Certain Affiliated Persons and Entities, :

Plaintiff, : Case No. 3:05CV071

vs. : District Judge Thomas M. Rose

Magistrate Judge Sharon L. Ovington

A/C FINANCIAL, INC., et al.,

Defendants. :

DECISION AND ENTRY ADOPTING REPORT AND RECOMMENDATIONS FILED ON AUGUST 6, 2007 (Doc. #781); DENYING DEFENDANT, LEWIS D. MCBRIDE'S MOTION FOR ENTRY OF JUDGMENT UNDER RULE 54 (B) (DOC. #627) AND DEFENDANTS' CHRIS CAMERON-KRAMER AND GREGG LAPLANT'S MOTION FOR CERTIFICATE OF APPEALABILITY (DOC. #676); AND, DENYING DEFENDANT, LEWIS D. MCBRIDE'S MOTION FOR ATTORNEY FEES (DOC. #628)

The Court has conducted a <u>de novo</u> review of the Report and Recommendations of United States Magistrate Judge Sharon L. Ovington (Doc. #781), to whom this case was originally referred pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) has expired, hereby **ADOPTS** in full said Report and Recommendations. It is therefore **ORDERED** that:

1. Defendant, Lewis D. McBride's Motion for Entry of Judgment under Rule 54 (b) (Doc. #627) and Defendants' Chris Cameron-Kramer and Gregg LaPlant's Motion for Certificate of Appealability (Doc. #676) is DENIED; and,

2.	Defendant, Lewis D. McBride's Motion for Attorney Fees (Doc. #628)	is
	DENIED.	

August 22, 2007

s/THOMAS M. ROSE

Thomas M. Rose United States District Judge